

Amendments to the Specification

Please replace the title as follows:

~~THIN FILM MAGNETIC HEAD AND METHOD A METHOD OF MANUFACTURING~~

~~THE SAMEA THIN FILM MAGNETIC HEAD~~

Please replace the paragraph beginning on page 7, line 12, with the following rewritten paragraph:

It is necessary to precisely form the pole width P2W in order to determine the write track ~~width o f the width of the~~ recording head. Especially in recent years, in order to attain high surface recording density, that is, to form the recording head with a narrow track structure, microfabrication in which the pole width P2W of the top pole is formed equal to or less than 1.0 μm is required.